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GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
DIVISION OF SPECIAL EDUCATION
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NASHVILLE, TN 37243-0380

TIMOTHY K. WEBB, Ed.D.
COMMISSIONER

**LEA COMPREHENSIVE APPLICATION FOR
SPECIAL EDUCATION SERVICES**

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information		July 1, 2009 – September 30, 2010	
School System:	Memphis City Schools		
Director of Schools:	Dr. Kriner Cash		
	Signature	Date	
E-Mail Address:	cashk@mcsk12.net		
Name of Program Contact Person:	Dr. Patricia Toarmina		
E-Mail Address:	Toarminap@mcsk12.net		
Address:	2930 Airways Blvd	Telephone No.:	901-416-5600
	Memphis, TN 38116		

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B Funds Approved:	\$24,577,300.13	Permissive Use of Funds Requested for:		
Amount of Preschool Grant Funds Approved:	\$155,219.73	A	B	Cx
Signature (Authorized State Department of Education Official)		Date		

Must be submitted to your Management Consultant before July 1, 2009.

**TCA 49-10-302
Section 612 (a) (11)**

**COMPLIANCE ASSURANCE
And
STATISTICAL INFORMATION
For
SCHOOL YEAR 2009-2010**

TABLE OF CONTENTS

	Page
Cover Page	
Compliance Assurances for IDEA Grant Funds.....	1-2
Instructions to open Financial Calculation Pages.....	i
Instructions for students with Disabilities to Receive Special Education Services.....	ii
A. Students with Disabilities to Receive FAPE Services by the School System.....	
B. Options to be Provided.....	4
C. Financial Information.....	
1. Permissive Use of Funds & Worksheets.....	5
2. Estimated Expenditures.....	6-13
3. Estimated Expenditure Summary.....	14
4. Part B/Preschool Equipment	15
5. Line Item Justification for the Expenditure of IDEA, Part BI (Attach as needed).....	
6. Line Item Justification for the Expenditure of Preschool (Attach as needed).....	
7. Justification Page	
8. Non-Supplanting/Maintenance of Effort.....	16
D. Cooperative Agency Agreement for IDEA, Part B	17
E. Cooperative Agency Agreement for IDEA, Preschool.....	18
Appendix.....	19

NOTE: IF YOU ARE SUBMITTING YOUR FINANCIAL SPREADSHEETS USING THE LOCAL GOVERNMENT SOFTWARE, IN ORDER FOR THE REVIEWER TO DETERMINE THAT FEDERAL FUNDS ARE SUPPLEMENTAL TO THE GENERAL PURPOSE FUNDS, YOU MUST ADD FTEs TO THE JUSTIFICATION PAGES FOR GENERAL PURPOSE, IDEA AND PRESCHOOL.

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2008-2009**

DISABILITY	(1) Within School System		(2) Contractual Agreement		(3) Total to Receive FAPE		(4) # Receiving Special Transportation		(5) # Private School Students Placed by LEA Receiving Services		Placed by Parents			
											(6a) # Private School Students Placed by Parents within system		(6b) # Of Private School Students (6a) Served by LEA This School Year	
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21
Autism	18	294		2	18	296	5	175			1	17	1	3
Blind	5	29			5	29	4	12						
Deaf-Blindness		1			0	1								
Deafness		2			0	2		1						
Developmental Delay	223	537	2	3	225	540	77	146			1	8	1	8
Emotional Disturbance		428		6	0	434		192				4		
Hearing Impairments	24	220		4	24	224	16	164				4		4
Intellectually Gifted	41	2437		3	41	2440		48						
Language Impairments	310	862		3	310	865	31	70			1	18	1	18
Mental Retardation	1	2444		33	1	2477		755				5		2
Multiple Disabilities	19	242	1	1	20	243	10	204						
Orthopedic Impairments	3	29			3	29	1	12				1		1
Other - Functional Delay	0	1062		3	0	1065		106				3		1
Other - Health Impairments	20	780		6	20	786	2	40			1	47	1	27
Specific Learning Disabilities	3	6967		32	3	6999		174				56		41
Speech Impairment	250	1149		4	250	1153	2	3			3	45	3	45
Traumatic Brain Injury		26			0	26		13				1		1
Visual Impairments	8	46			8	46	5	7						
TOTAL	925	17555	3	100	928	17655	153	2122	0	0	7	209	7	151

Grand Total 18583

LEA: Memphis City Schools

B.1 OPTIONS TO BE PROVIDED* AGES 3 – 5

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
107	461	83	35	44	3	184	69		4	990

B.2 OPTIONS TO BE PROVIDED* AGES 6 -21

1549	1999	5005	4749	1746	95	2504	382	2	70	18101
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* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

TRR & MS 0520-1-9-.03 (1)(k)

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

☐ Yes ☒ No **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to reduce state and local maintenance of effort by up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 5A) and indicate how these funds will be used (Page 5A(1)).

There are limitations to this adjustment. If the LEA is also electing to take funds under Coordinated Early Intervening Services, this reduces the amount of funds available for the reduction of MOE. Also, any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing its maintenance of effort figures.

☐ Yes ☒ No **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 5B)*

☒ Yes ☐ No **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.** *(Use form on Page 5C)*

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Coordinated Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Coordinated Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

C. Use of IDEA Funds for Coordinated Early Intervening Services

Allows an LEA to use not more than 15% of the amount it receives under IDEA Part B funds for any fiscal year, less any amount reduced by the LEA pursuant to Section 613(a)(2)(C) *Adjustment to Local Fiscal Effort in certain Fiscal Years*, if any, in combination with other amounts (which may include amounts other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not** been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. Section 613(f)(1)

In implementing coordinated, Coordinated Early Intervening Services, a LEA may carry out activities that include:

1. Professional development (which may be provided by entities other than LEAs) for teachers and other school staff to enable such personnel to deliver scientifically based academic instruction and behavioral interventions, including scientifically based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software; and
2. Providing educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction. Section 613(f)(2)

NOTE: Nothing in this subsection shall be construed to limit or create a right to a free appropriate public education under this part. Section 613(f)(3)

If a LEA develops and maintains coordinated, Coordinated Early Intervening Services an annual report must be submitted to the Division of Special Education on –

1. the number of students served under Early Intervening this year, and –
2. The number of students served under Coordinated Early Intervening Services who subsequently receive special education and related services under this title during the preceding 2 year period. Section 613(f)(4)

Funds made available to develop and implement coordinated, Coordinated Early Intervening Services may be used to carry out those services aligned with activities funded by, and carried out under ESEA, if such funds are used to supplement, and not supplant, funds made available under ESEA for the activities and services assisted under Section 613(f). Section 615(f)(5)

Notwithstanding Section 613(a)(2)(A) or Section 612(a)(17)(B) (relating to commingled funds), funds provided to the LEA under this part may be used to develop and implement coordinated, early intervening educational services in accordance with Section 613(f) *Early Intervening*. Section 613(a)(4)(A)(ii)

Section 618(d)(2)(B) additionally requires an LEA identified for disproportionality to reserve the maximum amount of funds under Section 613(f) to provide comprehensive coordinated early intervention services to serve children in the LEA, particularly children in those groups that were significantly over identified and is required to publicly report on the revision of policies, practices and procedures described under subparagraph (A) identification of children having a particular disability.. Section 618(d)(2)(B)(C)

Complete this form only if Item C, Page 5 is marked “yes”.

LEA: Memphis City Schools

C. Use of IDEA Funds for Early Intervening Service

Voluntary Use: ☐

Mandatory Use ☐

1. Estimated/final IDEA allocation: (Multiply Line 1 x 15%)	\$ 24,577,300.13 x .15
2. Maximum amount available for Coordinated Early Intervening Services:	\$ 3,686,595.01
3. Amount taken if less than maximum amount:	\$ 2,139,140.

Narrative for Mandatory Use of Funds:

List the identified areas of disproportionality:

Specify areas funds will target (i.e. grade levels, schools, professional development, etc.):

How will these funds be used to assist in alleviating the disproportionality problem within the LEA?

Narrative for Voluntary Use of Funds: MCS have two early intervening projects to be funded with IDEA funds, Read 180 for middle schools and Alcohol and Drug Counseling services for all schools.

Read 180 Middle School –READ 180 is an intensive reading intervention program that helps educators confront the problem of adolescent illiteracy and special needs reading on multiple fronts, using technology, print, and professional development. READ 180 is proven to meet the needs of struggling readers whose reading achievement is below proficient level. The program directly addresses individual needs through differentiated instruction, adaptive and instructional software, high-interest literature, and direct instruction in reading, writing, and vocabulary skills Read 180 for middle schools will be implemented in 35 schools serving and 2580 students.

Projected Expenditures for Coordinated Early Intervening Services **Read 180 Middle School**

Account No*	Expenditure Account Name	FTE	Amount Budgeted
71150 116	Teachers	17	994,500
71150 201	Social Security		76,079.25
71150 204	State Retirement		63,846.90
71150 206	Life Insurance		7,458.75
71150 207	Medical Insurance		164,207.25
71150 399	Other Contracted services		237,450
71150 429	Instructional supplies and materials		198,948.85
71150 790	Other Equipment		125,731
71150 210	Unemployment Compensation		918
		Total:	\$1,869,140.00

*** Must use general education account codes. DO NOT use special education specific codes.**

LEA: Memphis City Schools

C. Use of IDEA Funds for Early Intervening ServiceAlcohol and Drug Counseling Services

The MCS Alcohol and Drug Program will provide three psychologists that will serve as Alcohol and Drug Counselors for Early Intervening Services. These counselors will serve all MCS, as needed, but will focus on middle schools and high schools and will be assigned to cases to intervene with professional services to assist the student in being successful in the school setting.

\$270,000

Projected Expenditures for Coordinated Early Intervening Services
Alcohol and Drug Counseling Services

Account No*	Expenditure Account Name	FTE	Amount Budgeted
71150 189	<i>Other Salaries and Wages(Psychologists)</i>	3	201,000
71150 201	<i>Social Security</i>		17,080
71150 204	<i>State Retirement</i>		15,070
71150 206	<i>Life Insurance</i>		1,518
71150 207	<i>Medical Insurance</i>		35,170
71150 210	<i>Unemployment Compensation</i>		162
		Total:	\$270,000

* Must use general education account codes. DO NOT use special education specific codes.

C. Use of IDEA Funds for Early Intervening Service

**Projected Expenditures for Coordinated Early Intervening Services
MCS Total Early Intervening Services funded by IDEA Part B**

Account No*	Expenditure Account Name	FTE	Amount Budgeted
71150 116	<i>Teachers</i>	17	994,500
71150 189	<i>Other Salaries and Wages (Psychologists)</i>	3	201,000
71150 201	<i>Social Security</i>		93,159.25
71150 204	<i>State Retirement</i>		78,916.90
71150 206	<i>Life Insurance</i>		8,976.75
71150 207	<i>Medical Insurance</i>		199,377.25
71150 399	<i>Other Contracted services</i>		237,450
71150 429	<i>Instructional supplies and materials</i>		198,948.85
71150 790	<i>Other Equipment</i>		125,731
71150 210	<i>Unemployment Compensation</i>		1080
		Total:	\$2,139,140

*** Must use general education account codes. DO NOT use special education specific codes.**

NOTE: A justification page must be attached with specific information given for each line item listed above.

JUSTIFICATIONS
IDEA Funds for Coordinated Early Intervening Services

ACCOUNT NUMBER	EXPENDITURE ITEM	JUSTIFICATION
71150 116	Teachers	Salaries for 17 teachers for administering Read 180 to middle school students.
71150 189	Other Salaries and Wages	Salaries for three psychologists who will serve as alcohol and drug counselors for MCS students that need counseling.
71150 201	Social security	2009-2010 Social security for EIS employees
71150 204	State Retirement	State retirement 2009-2010 expenses for EIS employees
71150 206	Life Insurance	2009-2010 Life insurance expense for EIS employees
71150 207	Medical Insurance	Medical insurance expense for 2009-2010 for EIS employees
71150 399	Other contracted services	Read 180
71150 429	Instructional Supplies/Materials	Instructional supplies and materials for the Read 180 program for Middle schools.
71150 790	Other Equipment	Equipment and furniture to be purchased for the Read 180 middle school program. (see List)
71150 210	Unemployment Compensation	Unemployment compensation for EIS employees for the 2009-2010 school year.

Itemized "Other Equipment" List for READ 180

Computers

- Lenovo ThinkCentre M58e-19 in. monitor, CPU, mouse, keyboard, 3 year warranty, DVD Recordable, Vista Business
- \$604.00 each
- 8 computers per school
- 17 schools

Printers

- HP Color LaserJet CP 1215 Printer
- \$299 each
- 1 per school
- For 17 schools

DVD player

- Coby DVD-536 Player
- \$34.95 each
- 1 per school
- For 17 schools

Tables

- Allied HD Tables Teak round
- \$124.99 each
- 1 per school
- For 17 schools
- Balt Computer Cable Tables
- \$299.99 each
- 4 for school
- 17 schools
- Allied Tables Teak/Black Standard Range
- \$129.99 each
- 1 per school for small group instruction
- 17 schools

Chairs

- 2-piece design supports back
- \$69.99 each
- 10/11 per school
- 17 schools

Listening Centers

- Spirit Group Listening Center
- \$164.99 each
- 1 per school
- 17 schools

CD players with headsets

- Coby CX-CD114 LBU Personal CD Player with headset
- \$24.95 each
- 4 per school
- 17 schools

C. FINANCIAL INFORMATION
2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers	47,948,599.00	918.00	59,444.00	1.00	78,636.00	1.00
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers	973,135.00	16.00				
162	Clerical Personnel	33,657.00	1.00	254,128.00	8.00		
163	Educational Assistants	2,849,546.00	164.00	9,313,961.00	525.00	35,125.82	2.00
171	Speech Pathologist						
189	Other Salaries & Wages (Specify)*	418,855.00	9.00	4,177,783.00	85.00		
195	Certified Substitute Teachers			50,000.00			
198	Non-Certified Substitute Teachers						
201	Social Security	4,126,864.00	XXXXXXXX	1,044,839.00	XXXXXXXX	8,680.00	XXXXXXXX
204	State Retirement	3,439,053.00	XXXXXXXX	1,161,061.00	XXXXXXXX	8,196.00	XXXXXXXX
206	Life Insurance	687,811.00	XXXXXXXX	51,274.00	XXXXXXXX	500.00	XXXXXXXX
207	Medical Insurance	5,502,485.00	XXXXXXXX	2,306,079.00	XXXXXXXX	18,845.00	XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation	59,778.00	XXXXXXXX	33,426.00	XXXXXXXX	162.00	XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies	572,643.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services - Equipment	80,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials	1,004,124.00	XXXXXXXX	6,811.70	XXXXXXXX		XXXXXXXX
449	Textbooks		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*	5,219.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
725	Special Education Equipment	10,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	67,711,769.00	XXXXXXXX	18,458,806.70	XXXXXXXX	150,144.82	XXXXXXXX

Special Education Expenses Only
 FTE Positions: Full time equivalency – **use two decimals**.

Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

TRR&MS 0520-1-9-.03 (2) (k) (7)
 0520-1-9-.03 (1) (k) (2)
 EDGAR Sect 80.20 (a) (2)
 (Subpart C (b) (4))

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (Continued)
2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	240,688.00	2.00				
117	Career Ladder Program		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
124	Psychological Personnel			1,974,815.00	27.00		
127	Career Ladder Extended Contracts		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel	72,507.00	2.00				
171	Speech Pathologist (Supervisory)	225,018.00	7.00				
189	Other Salaries & Wages (Specify)*	1,583,761.00	21.00	547,273.00	8.00		
196	In-Service Training		xxxxxxx		xxxxxxx		xxxxxxx
201	Social Security	156,954.00	xxxxxxx	192,752.00	xxxxxxx		xxxxxxx
204	State Retirement	150,817.00	xxxxxxx	183,052.00	xxxxxxx		xxxxxxx
206	Life Insurance	7,957.00	xxxxxxx	9,458.00	xxxxxxx		xxxxxxx
207	Medical Insurance	201,456.00	xxxxxxx	219,591.00	xxxxxxx		xxxxxxx
208	Dental Insurance		xxxxxxx		xxxxxxx		xxxxxxx
210	Unemployment Compensation	1,692.00	xxxxxxx	1,890.00	xxxxxxx		xxxxxxx
212	Employer Medicare		xxxxxxx		xxxxxxx		xxxxxxx
299	Other Fringe Benefits (Specify)*		xxxxxxx		xxxxxxx		xxxxxxx
307	Communication		xxxxxxx		xxxxxxx		xxxxxxx
308	Consultants		xxxxxxx		xxxxxxx		xxxxxxx
330	Operating Lease Payments		xxxxxxx		xxxxxxx		xxxxxxx
336	Maintenance & Repair Services -Equipment	14,506.00	xxxxxxx		xxxxxxx		xxxxxxx
348	Postal Charges		xxxxxxx		xxxxxxx		xxxxxxx
355	Travel	197,317.00	xxxxxxx	75,000.00	xxxxxxx		xxxxxxx
399	Other Contracted Services (Specify)*		xxxxxxx		xxxxxxx		xxxxxxx
499	Other Supplies & Materials (Specify)*	7,908.00	xxxxxxx		xxxxxxx		xxxxxxx
524	In-Service/Staff Development	4,613.00	xxxxxxx		xxxxxxx		xxxxxxx
599	Other Charges (Specify)*		xxxxxxx		xxxxxxx		xxxxxxx
790	Other Equipment (Specify)*		xxxxxxx		xxxxxxx		xxxxxxx
72220	TOTAL EXPENDITURES	2,865,194.00	xxxxxxx	3,203,831.00	xxxxxxx	0.00	xxxxxxx

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

146	Bus Drivers						
162	Clerical Personnel						
189	Other Salaries & Wages (Specify)*						
196	In-Service Training						
201	Social Security		XXXXXXXX		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts with Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts with Private Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
313	Contracts with Parents		XXXXXXXX		XXXXXXXX		XXXXXXXX
314	Contracts with Public Carriers	7,013,740.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
315	Contracts with Vehicle Owners		XXXXXXXX		XXXXXXXX		XXXXXXXX
329	Laundry Service		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
338	Maintenance & Repair Service -	1,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
340	Medical & Dental Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
351	Rentals		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
412	Diesel Fuel		XXXXXXXX		XXXXXXXX		XXXXXXXX
418	Equipment & Machinery Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
424	Garage Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
425	Gasoline		XXXXXXXX		XXXXXXXX		XXXXXXXX
433	Lubricants		XXXXXXXX		XXXXXXXX		XXXXXXXX
450	Tires & Tubes		XXXXXXXX		XXXXXXXX		XXXXXXXX
453	Vehicle Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)	2,700.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
729	Transportation Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72710	TOTAL EXPENDITURES	7,017,440.00	XXXXXXXX	0.00	XXXXXXXX	0.00	XXXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals**

Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (continued)**3. Estimated Expenditure Summary
Education for Students with Disabilities**

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools			
71200	Special Education Program	67,711,769.00	18,458,807.00	150,144.82
72120	Health Services			
72130	Other Student Support			
72215	Alternative Instruction Program			
72220	Special Education Program Staff	2,865,194.00	3,203,831.00	
72410	Office of Principal			
72710	Transportation	7,017,440.00		
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	775,522.43	5,375.18
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort		XXXXXXXX	XXXXXXXX
	B. School Wide	XXXXXXXX		XXXXXXXX
	C. Early Intervening Services	XXXXXXXX	2,139,140.00	XXXXXXXX
TOTAL EXPENDITURES		77,594,403.00	24,577,300.43	155,520.00

Indirect Cost Rate: .0358**Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.****Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.**

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Memphis City Schools

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
x	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
x	162	Clerical Personnel	To pay for SE clerical personnel (See List)	
x	163	Educational Assistants	To pay for SE educational assistants (See List)	
	171	Speech Pathologist	To pay for SE speech pathologist	
x	189	Other Salaries & Wages (Specify)	(see List)	
x	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
x	201	Social Security	Fringe benefits for above salaries	
x	204	State Retirement	Fringe benefits for above salaries	
x	206	Life Insurance	Fringe benefits for above salaries	
x	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
x	210	Unemployment compensation	Fringe benefits for above salaries	
	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
x	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom such as paper, pencils, flash cards, instructional computer programs etc.	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		

Memphis City Schools
Exceptional Children and Health Services
Position Listing for 71200 162, Clerical
LEA Comprehensive Application for Special Education Services 2008-
2009

<u>Position</u>	<u>Quantity</u>
Records Clerk I	2
Records Clerk III	1
Admin Secretary I	2
Admin Secretary II	1
Admin Secretary III	1
Secretary	
Specialist	1
TOTAL	8

Memphis City Schools
Exceptional Children and Health Services
Position Listing for 71200 163, Educational Assistants
LEA Comprehensive Application for Special Education Services 2009-
2010

<u>Position</u>	<u>Quantity</u>
Educational Assistant	516
Behavior Assistant	7
Special Needs Assistant	2
TOTAL	525

Memphis City Schools
Exceptional Children and Health Services
Position Listing for 71200 189, Other Salary and Wages
LEA Comprehensive Application for Special Education Services 2009-
2010

<u>Position</u>	<u>Quantity</u>
App Support Analyst	1
Data Info Specialist	1
resource Specialist- SPED	1
Voc Rehab Specialist	1
Deaf Interpreters	16
Instruction Facilitator	1
Instruction Supervisor Sp Ed	5
Lead Phy/Occ Therapist	1
LPN	35
Matron	1
Nutrition Services Asst Mgr	1
Phy/Occ Therapist	17
Special Ed Coordinator	2
Supv-Spec health Care	1
Technician- Electronics II	1
TOTAL	85

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Memphis City Schools

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification
	105	Supervisor/Director	Pay salary for SE Supervisor/Director
x	124	Psychological Personnel	To pay salary of SE psychologist
	135	Assessment Personnel	To pay salary of SE assessment personnel
	161	Secretary(s)	To pay salary of SE secretary
	162	Clerical Personnel	To pay salary of SE clerks
	171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services
x	189	Other Salaries and Wages (Specify)	Seven social workers and one supervising social worker
	196	In-Service Training	Pay for training of SE support staff
x	201	Social Security	Fringe benefits for above personnel
x	204	State Retirement	Fringe benefits for above personnel
x	206	Life Insurance	Fringe benefits for above personnel
x	207	Medical Insurance	Fringe benefits for above personnel
	208	Dental Insurance	Fringe benefits for above personnel
x	210	Unemployment Compensation	Fringe benefits for above personnel
	212	Employer Medicare	Fringe benefits for above personnel
	299	Other Fringe Benefits (Specify)	
	307	Communication	SE communication costs
	308	Consultants	To pay consultants For:
	330	Operating Lease Payments (Specify)	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment
	348	Postal Charges	To pay for postal charges for SE programs
x	355	Travel	Travel for SE support Staff For: In-town travel from school to school and out of town meetings related to special education.
	399	Other Contracted Services (Specify)	
	499	Other Supplies & Materials (Specify)	
	524	In-Services/Staff Development	Staff development for SE support staff
	599	Other Charges (Specify)	
	790	Other Equipment (Specify)	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Memphis City Schools

PRESCHOOL GRANT

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
x	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
x	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
x	201	Social Security	Fringe benefits for above salaries	
x	204	State Retirement	Fringe benefits for above salaries	
x	206	Life Insurance	Fringe benefits for above salaries	
x	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
x	210	Unemployment compensation	Fringe benefits for above salaries	
	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort

a. Expenditures for 2006-2007

Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2006-2007)	<u>\$76,205,334</u>
Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	<u>19,000</u>
Per pupil expenditures 2006-2007 Divide a (1) by a (2)	<u>\$4010.81</u>

b. Expenditures for 2007-2008

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2007 - 2008)	<u>\$78,449,405</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008)	<u>19,189</u>
3. Per pupil expenditures 2007-2008 Divide a (1) by a (2)	<u>\$4,140.36</u>

c. Expenditures for 2008-2009 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009)	<u>\$81,331,605</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2008-2009)	<u>18,582</u>
3. Per pupil actual or projected expenditures 2008-2009 Divide b (1) by b (2)	<u>\$4,376.90</u>
4. System's total net enrollment (All Students)	<u>111,226</u>
Percentage of S.E. Students (Divide c.2 by c.4)	<u>16.7%</u>

DOE USE ONLY

\$

\$

d. Projected Expenditures for 2009-2010

(Page 14, Total Expenditures General Purpose Funds)

\$77,594,403

*** NOTE: If c.1. and c.3 are less than b.1 and b.3. , a maintenance of effort problem has occurred.** Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. **If d. is less than c.1. , a potential maintenance of effort problem may occur.** Work closely with your finance office/management consultant during this school year.

Calculation of
Indirect Cost (Restricted Rate)

<u>24,577,300.13</u>		<u>24,577,300.13</u>	<u>1.0358</u>		
	=		/	X	<u>.0358</u> <u>849,456.79</u> =
Total IDEA Allocation	Any Equipment and/or permissive use of funds	Adjusted Allocation	Ind. Cost	Ind. Cost %	Max. Indirect Cost
<u>155,520</u>	<u>0</u>	<u>155,520</u>	<u>1.0358</u>	<u>.0358</u>	<u>5375.18</u>
Total PS Allocation	Any Equipment and/or permissive use of funds	Adjusted Allocation	Ind. Cost	Inc. Cost %	Max. Indirect Cost

SAMPLE:

System: Tennessee City Schools

Indirect Cost Rate: 1.23%

<u>8,605,566</u>	-	<u>15,000</u>	=	<u>8,590,566</u>	/	<u>1.0123</u>	=	<u>8,486,185.91</u>	X	<u>1.23%</u>	=	<u>104,380.09</u>
Total IDEA Allocation		Equipment and/or permissive use of funds		Adjusted Allocation		Ind. Cost				Ind. Cost %		Max. Ind. Cost

System: Volunteer County Schools

Indirect Cost Rate: 0.81%

<u>74,152</u>	-	<u>0</u>	=	<u>74,152</u>	/	<u>1.0081</u>	=	<u>73,556.19</u>	X	<u>.81%</u>	=	<u>595.81</u>
Total PS Allocation		Equipment And/or permissive use of funds		Adjusted Allocation		Ind. Cost				Ind. Cost %		Max. Ind. Cost